

# GEORGIA REVENUE QUARTERLY



Roy E. Barnes, Governor

T. Jerry Jackson, Commissioner

## HOUSE BILL 553 PASSES UNANIMOUSLY

ATLANTA--On April 15, Governor Roy E. Barnes signed into law a key piece of his 1999 legislative agenda: House Bill 553, which creates a reduction in property taxes for Georgia homeowners.

Passed unanimously by the General Assembly, HB 553 will provide a tax credit --the exact amount to be determined each year by the Governor and General Assembly--to be applied to a homeowner's property tax liability.

The homeowner tax relief credit will apply to the home of any homeowner who is currently receiving a homestead exemption and pays state, county or school property taxes. It will not apply to city property taxes due on the home or taxes due on other types of

property. Business owners and people who rent homes and apartments will not be eligible for the credit.

For 1999, in most cases, the amount of the credit will be determined by multiplying the eligible portion of the millage rate times \$2,000. The tax credit will appear on the tax bill and will typically range from \$30 to as high as \$90, depending on local millage rates. This will essentially have the same tax benefit to the homeowner as if the homeowner's homestead exemption was increased by \$2,000. The credit will be paid to the county and school by the state and deducted from the homeowner's tax bill.

"House Bill 553 provides a mechanism to offset the property taxes of homeowners,"

said Dr. Henry Thomassen, economic adviser to Gov. Barnes. "The General Assembly will fix the amount of the credit in conjunction with the budget and so will have the opportunity to align tax relief with the State's fiscal condition."

Under HB 553, the amount of the tax credit will be determined annually in the General Assembly Appropriations Act. Once the state's fiscal year budget is finalized, the Department of Revenue will notify local tax officials of the new "eligible assessed value" set by the General Assembly to serve as the basis for the homeowner tax relief credit for that year.

After each local tax collecting official has  
(See HB 553 on page 6)

## 1999 ELECTRONIC FILING: GEORGIA NO. 1

ATLANTA--An impressive 35.9 percent increase in electronically filed state income tax returns compared to one year ago, has enabled Georgia to break its own record and finish No. 1 in the U.S. in the 1999 Joint Fed/State Electronic Filing Program with 662,268 returns filed, it has been announced by DOR Commissioner T. Jerry Jackson.

"After three superb years, the Department is gratified that the public's overwhelming acceptance of electronic filing has enabled Georgia to finish Number One this year," Commissioner Jackson said. "This is the first year that Georgia offered On-Line Filing utilizing an approved software company, and over 35,000 returns were filed using that option. I also want to thank all of the tax preparers who are registered Electronic Return Originators (ERO's). Their full support has also played a major role in the Department's success."

One of 36 participating states in the Joint Fed/State Electronic Filing Program in conjunction with the Internal Revenue Service, Georgia's 1999 total established a new DOR record. During the first three years that electronic filing was offered in Georgia, the following totals were recorded: 1995 - 276,034; 1996 - 376,597; 1997 - 487,363.

Once again this year, in order to file under the Joint Fed/State Program, eligible taxpayers were required to be full-year Georgia residents filing refund-only returns. In addition to being required to file both their 1998 Federal and State of Georgia returns together, for the first time they were offered the opportunity to file electronically using either an Electronic Return Originator (ERO) or any of three software companies that offered On-Line Filing for Georgia.

According to the most recent IRS Joint Fed/

State Program statistics, following are the top five states by number of electronic returns filed: 1. Georgia 662,268; 2. North Carolina 647,318; 3. Ohio 642,230; 4. Michigan 619,507; 5. South Carolina 482,076.

### CONTENTS

Commissioner's Letter .....	2
Taxpayer Bill of Rights .....	2
County Rate Changes .....	2
1999 Legislation .....	3
W.O.W. Program .....	4
UCP Website .....	6

## COMMISSIONER'S LETTER

This edition of the Revenue Quarterly contains two stories --both on page 1-- that merit further mention.

First is House Bill 553, the "Homeowner Tax Relief Credit." One of the most visible bills during the 1999 session of the General Assembly, it will no doubt continue to garner much press coverage and comment from all interested parties. As part of the promulgation process, the emergency regulation was signed on May 25. It will be in effect for 120 days until the Department promulgates a formal Rule and Regulation. The Department, as well as our Property Tax Division, invites any questions or comments that you may have concerning it. Please feel free to send any written inquiries to Georgia Department of Revenue, Property Tax Division, 270 Washington Street, Room 405, Atlanta, GA 30334, Attn: Larry M. Griggers, or to Mr. Griggers via

e-mail: griggers@rev.state.ga.us.

The other cover story concerns Georgia's ranking as the Number 1 state in the U.S. in the 1999 Joint Fed/State Electronic Filing Program. This year, over 660,000 Georgia income tax returns were filed electronically. Accordingly, the Department would like to extend thanks and appreciation to all of the registered Electronic Return Originators (ERO's) as well as our three On-Line Filing software companies (Intuit Inc., of San Diego, CA; Secure Tax, Rome, GA; Taxslayer, Augusta, GA) for their efforts in helping to make electronic filing such a noteworthy success. We look forward to an even better Year 2000 filing season.

Very truly yours,

T. Jerry Jackson  
Commissioner

## SENATE BILL 177 SIGNED INTO LAW

Along with HB 553, another high profile piece of legislation that was passed during the 1999 General Assembly Session and signed into law by Governor Roy Barnes was Senate Bill 177 -- the "Taxpayer Bill of Rights."

Among its key provisions, the bill requires levying authorities (counties, cities, school boards) to hold public hearings before increasing taxes when property in that taxing jurisdiction has been revalued due to inflation. It also places the burden of proof for any changes made to a taxpayer's valuation explicitly upon the local board of tax assessors.

Further, when a taxpayer receives a Change of Assessment Notice, it must include a contact name, notice of availability of relevant tax documents for the taxpayer's review, and, if the value of the property either increases or decreases by more than 15 percent, be accompanied by a simple, nontechnical explanation of the basis for the change. The taxpayer may tape record any conversation with tax officials, and should a taxpayer's appeal be decided in superior court, the taxpayer may recover attorney fees should any judgment result in significant reductions in the assessor's valuation.

"While this bill will present a challenge for local tax officials, it represents a milestone in helping taxpayers understand why their property value may be changed by the board of assessors," said Larry M. Griggers, Director, Property Tax Division. "This new law gives them significant new rights during the appeal and should increase their confidence in the fairness of the process."

Finally, the bill requires that local tax commissioners' offices provide taxpayers with tax brochures describing important information concerning tax exemptions, preferential assessments, timetables, and appeal procedures.

## COUNTY RATE CHANGES

ATLANTA--The Sales and Use Tax Division of the Georgia Department of Revenue has announced the following County Rate Changes concerning specific local option tax types. Applicable county rates are listed both for the quarterly period beginning April 1, and the quarter that will commence July 1, 1999. Anyone having questions is invited to call the Sales and Use Tax Division in Atlanta at (404) 656-4060.

### Rate Changes effective April 1, 1999

The following counties have levied the Special County 1% Sales and Use Tax. Therefore their new rate has increased to: Crawford 7%, Jenkins 6%, Peach 7%, Putnam 6%, Telfair 7%.

These counties have levied the 1% Education Local Option Tax. Their new rate has become: Evans 7%, Lanier 7%, McIntosh 7%, Monroe 7%, Telfair 7%, Terrell 7%, Webster 6%.

The following counties ceased their Special County Tax on March 31. Their new rate, as of April 1, changed to: Cobb 5%, Dade 6%, Floyd 5%, Jones 6%, Pierce 6%.

\*These counties have elected to continue the Special County Tax. Therefore, their tax rate remains as follows: Carroll 7%, Decatur 7%, Haralson 7%, Harris 7%, Lee 7%, Liberty 7%, Tattnall 7%, Union 7%.

### Rate Changes effective July 1, 1999

The following counties will levy the Special County 1% Sales and Use Tax. Therefore their rate will increase to: Jones 7%, Pierce 7%.

These counties will impose the 1% Education Local Option Tax. Their new rate will become: Calhoun 7%, Jeff Davis 7%.

The following counties will cease their Special County Tax on June 30. Their new rate will become: Jackson 6%, Pike 6%, Upson 5%.

\*These counties have elected to continue the Special County Tax. Therefore, their tax rate will remain as follows: Catoosa 7%, Hall 7%, Rockdale 6%.

# 1999 LEGISLATION

## ALCOHOL & TOBACCO

### **Alcohol Sales - Private Clubs - HB 140** **(O.C.G.A. §§3-3-7, 3-7-2; effective 5/3/99)**

Authorizes the sale of beer and wine in private clubs on Sunday and provides for local governments, via ordinance, to authorize the sale of alcoholic beverages in bowling centers on Sunday. Further authorizes the serving of alcoholic beverages at technical institutes operated by a unit of the Department of Technical and Adult Education which have conference center facilities capable of accommodating 200 or more people.

### **"Gray Market" Cigarettes - HB 752** **(O.C.G.A. §48-11-23.1; effective 4/8/99)**

Combats the possession, distribution, and sale of "gray market" cigarettes by criminalization of their possession and sale. The unlawful products are considered to be contraband; violations of the law will constitute certain other violations under the "Fair Business Practices Act of 1975." "Gray Market" is a term used to describe cigarettes which have been manufactured, packaged, and labeled for export, re-imported, and then sold to wholesale distributors at a lower price than cigarettes manufactured for domestic distribution. Violations of the law are punishable as a misdemeanor.

### **Special Priorities - Licensing - SB 179** **(O.C.G.A. §§3-3-2, 3-3-7, 3-4-40, 3-4-90, 3-5-40 et seq., 3-6-40, 50-8-190 et seq.; effective 5/3/99)**

Provides for special priority in the licensing, permitting, grant, and loan processes of state agencies for Regional Economic Assistance Projects (REAP). Further, the legislation provides for the issuance of a state license to serve alcoholic beverages by the drink for consumption on the premises, and that the licensee is not required to acquire a license from local governments. A license shall be issued only in counties and municipal corporations in which the sale of alcoholic beverages for consumption on the premises is not otherwise authorized by law.

## INCOME TAX

**Annual Update - Innocent Spouse - HB 56 (O.C.G.A. §§48-1-2, 48-7-86; effective 4/27/99)** Includes two amendments referred to as the "annual update" and "innocent spouse" legislation.

The amendment to Section 48-1-2 is the annual update to follow the IRC as it exists on 1/1/99. This update includes all applicable provisions of tax legislation signed into law during 1998. It is effective for tax years beginning on or after 1/1/99. The amendment to Section 48-7-86 contains a provision for joint and several liabilities commonly known as "innocent spouse." It is effective for tax years beginning on or after 1/1/99.

### **Transportation fringe benefit - HB 147** **(O.C.G.A. §48-7-29.3; effective 4/12/99)**

Provides taxpayers a tax credit of \$25 per employee for any "qualified transportation fringe benefit" provided by an employer to any employee as provided in Section 132(f) of the 1986 IRC, as amended. The credit is limited to the amount of the taxpayer's liability and is further limited to the annual amount expended in providing such benefits to employees. The credit is not refundable. There is a three-year carry forward provision and no carry back provision. Effective for tax years beginning on or after 1/1/2001.

**Earned Income Tax Credits - Corporations - HB 438 (O.C.G.A. §48-7-42; effective 1/1/99)** Authorizes members of an affiliated group of corporations to assign any income tax credit, in its entirety, to another corporation that is a member of the taxpayer's affiliated group as defined in Section 1504(a) of the IRC. Also provides for the credit to revert back to the assignor should the assignor and recipient cease to be members of the same affiliated group. Effective for tax years beginning on or after 1/1/99.

### **Child Care Credits - HB 610 (O.C.G.A. §§48-7-21, 48-7-27, 48-7-40.6; effective 3/31/99)**

Repeals the present child care credit and provides for a new child care credit to be calculated in two stages. The first offers a tax credit to an employer who provides or sponsors child care for employees. The amount of the credit shall be equal to 75 percent of its cost of operation to the employer less any amounts paid by employees during the taxable year.

The second allows for a credit for the taxable year in which the taxpayer first places

in service qualified child care property -- and for each of the ensuing nine taxable years. The aggregate amount of the credit shall equal 100 percent of the cost of all qualified child care property purchased or acquired by the taxpayer and first placed in service during a taxable year; such credit can be claimed at a rate of 10 percent per year over a period of ten taxable years.

Finally, the bill provides for an add back of depreciation claimed as a result of the assets purchased and a recapture provision under certain conditions. In no event shall the amount of any such tax credit, including the carryover from a prior taxable year, exceed 50 percent of the taxpayer's income tax liability as determined without regard to any other credits. Effective for tax years beginning on or after 1/1/2000.

## MOTOR VEHICLE

**Registration and License Requirements - HB 261 (O.C.G.A. §40-2-20; effective 4/5/99)** Strikes paragraph 3 of subsection (a) of Section 40-2-20 relating to registration and license requirements and penalties.

### **Staggered Registration - HB 283** **(O.C.G.A. §40-2-21; effective 4/28/99)**

Adds paragraph (f) to Section 40-2-21 to state as follows: "On and after January 1, 2000, no local Act shall be enacted pursuant to this Code Section authorizing a staggered system of motor vehicle registration. This subsection shall not apply to any county in which such a local Act has been enacted prior to 1/1/2000."

### **Titling - Registration Renewal - HB 421** **(O.C.G.A. §§40-1-1, 40-2-25, 40-2-130, 40-3-4; effective 4/19/99)**

This bill: a) Changes the exclusion of titling fifteen model year and older vehicles and replaces it with the following: "Year model vehicles prior to 1986 are exempt from titling." b) Changes the definition of "person" in Section 40-1-1 to include a "trust" and deletes "co-partnership" and replaces it with "partnership" in the existing definition. c) Provides that a vehicle identification number, tag number, date of expiration, and amount of taxes owed may only be released for the sole purpose of effectuating the registration/renewal of motor vehicles by electronic or similar means and only after that person has

entered into an agreement to provide electronic services to the Commissioner or the County Tag Agent.

**International Registration Plan Registration, Renewal - HB 439 (O.C.G.A. §§40-2-21, 40-2-88, 48-10-2.1; effective 4/28/99)**

Allows for the registration and renewal of a vehicle under the International Registration Plan (IRP) to be submitted from December 1, 2001 through February 15, 2002; for the implementation of a staggered registration system to be from a minimum of six months to a maximum of eighteen months; for license plates to be displayed no later than thirty days from the date of the invoice; for a penalty to be assessed if fees are not paid within thirty days from the date of the invoice; for the Commissioner to promulgate rules and regulations allowing private tag agents to use both electronic and direct means of registration.

**Vehicle Registration - Georgia Ports Authority - HB 678 (O.C.G.A. §40-2-20; effective 4/28/99)** Removes the requirement for registration of vehicles used to haul cargo or containers between and within wharves, storage areas, or terminals within the facilities of any port under the jurisdiction of the Georgia Ports Authority when such vehicles only travel on public roads

for distances less than ten miles.

**Exemptions - Certain Vehicles and Equipment - HB 855 (O.C.G.A. §§40-2-34, 40-2-41 et seq., 40-2-78, 40-2-80; effective 4/28/99)** Provides for the issuance of a special "Bobwhite Quail Restoration Initiative" license plate beginning January 1, 2002, to fund programs relating to restoration of the bobwhite quail population in Georgia. The Department of Natural Resources will design the plate with the purpose of promoting conservation, restoration, and enhancement of the bobwhite quail and its habitats. The plate will not be issued until the State of Georgia has a licensing agreement or other required permissions in place; it will be restricted to Georgia residents who own an IRP-registered vehicle and subject to a fee not to exceed \$25 in addition to the regular motor vehicle registration fee. County tag agents will retain a \$1 processing fee for each plate of this type that they issue with the Department of Revenue to deposit all funds (minus the \$1 tag agent's processing fee and the cost of the plate) into the State of Georgia's general fund. The Revenue Commissioner is charged with reporting the net amount derived from the sales of this special license plate to both DNR and the Office of Planning and Budget (OPB). Applicants are restricted from ap-

plying for this special plate except during their registration period; plates are to be issued within thirty days of the date of application.

Further, a definition is provided for "authentic Georgia historical license plate" (a plate issued originally in 1942 or earlier) and allows antique motor vehicle owners to display this plate on the outside of their vehicle. They are required, however, to keep a valid, current Georgia license plate in the vehicle at all times (though it does not have to be visible). In connection with these plates, the DOR is required to install in its computer system, no later than 1/1/2001, information regarding current authentic historical license plates/decals.

Finally, this legislation allows retired firefighters to maintain eligibility to receive a certified firefighter license plate. It also restricts certified volunteer firefighters from the provisions of this bill.

**PROPERTY TAX**

**Conservation Use - HB 33 (O.C.G.A. §§48-5-7.1 et seq.; effective 4/28/99)** Removes the fee payable to the clerk of superior court to release a tract of land from a conservation use covenant.

**Nonprofit Clubs - HB 34 (O.C.G.A. §48-5-7.4; effective 4/28/99)** Allows a nonprofit club that owns land and uses it for pleasure, recreation, or other nonprofit purposes, to put the land into a conservation use covenant.

**Family Farms - Conservation Use - HB 176 (O.C.G.A. §48-5-7.4; effective 7/1/99)** Removes the provision that prohibits family farm entities comprising more than 3,000 total acres from applying for a conservation use covenant.

**Heavy Duty Equipment - HB 283 (O.C.G.A. §§40-2-21, 48-5-440, 48-5-473, 48-5-491 et seq., 48-5-494, 48-5-507 et seq.; effective 7/1/99)** Corrects some technical defects in a recently enacted law that created a new procedure for the return and taxation of certain heavy duty equipment owned by a dealer. Also provides that the valuation of motor vehicles returned for taxation during the previous calendar year be added to the current year's tax digest instead of valuation for the current calendar year.

## W.O.W. PROGRAM A HIT

During the 1999 Filing Season, the Department of Revenue teamed up with the Internal Revenue Service to bring FREE Federal and State income tax return preparation and free electronic filing to Georgia taxpayers living at least 40 miles from the closest IRS office.

Called the W.O.W. (We're On Wheels) program, IRS vans visited 24 different Georgia locations. The program proved immensely popular with Georgia taxpayers as both the DOR and IRS sought to provide expedited service including distributing tax forms and answering those always tricky tax questions -- in addition to helping prepare and file both Federal and State returns. According to Tim Jones, Manager of the Macon Regional Office, twenty-two members of the DOR's Field Services Division participated in the program alongside IRS personnel.

"The Department was pleased to be a part

of this successful partnership with the IRS," said DOR Commissioner T. Jerry Jackson. "Reaction from taxpayers was both enthusiastic and uniformly positive, and I would like to thank IRS District Director for Georgia Jim Donelson and his staff for their consummate professionalism."

In addition to its headquarters at the Trinity-Washington Building in downtown Atlanta, the DOR also has eleven regional offices throughout Georgia. Along with being able to call or visit those offices both during the filing season and throughout the year, following is an alphabetical list of cities visited by the IRS's "W.O.W." vans: Americus, Bainbridge, Blairsville, Blakely, Carrollton, Dahlonga, Douglas, Dublin, Elberton, Ellijay, Griffin, LaGrange, Milledgeville, Moultrie, Sandersville, Sparta, Statesboro, Thomaston, Tifton, Toccoa, Washington, Waycross, Waynesboro, Vidalia.

Further, the bill establishes clearly the lien dates for ad valorem tax on vehicles. It also removes mobile home dealer inventory from being a separate class of property and places mobile home dealers in the same category as other retail/wholesale dealers for the return and payment of ad valorem taxes. Both of these provisions become effective on 1/1/2000.

**Enterprise Zone - Exemption - HB 381** (O.C.G.A. §36-88-3; effective 7/1/99) Creates an exemption for new residential construction and residential rehabilitation in an enterprise zone created by the Enterprise Zone Employment Act of 1999.

**Homestead Tax Credit - HB 553** (O.C.G.A. §36-89-1 et seq.; effective 4/15/99) The centerpiece of the Governor's 1999 legislative agenda, this provides for grants to counties and schools for the express purpose of reducing the ad valorem (property) tax on homes by Georgia homeowners. [For further details, see story on page 1.]

**Tax Commissioners - Salaries - HB 627** (O.C.G.A. §48-5-183; effective 4/28/99) Provides a cost of living increase to tax commissioners' salaries.

**Vehicle Registration - Georgia Ports Authority - HB 678** (O.C.G.A. §40-2-20; effective 7/1/99) Removes the requirement for registration of vehicles used to haul cargo or containers between and within wharves, storage areas, or terminals within the facilities of any port under the jurisdiction of the Georgia Ports Authority when such vehicles only travel on public roads for distances less than ten miles.

**Ad Valorem Taxes - Collection - SB 83** (O.C.G.A. §§48-5-359, 48-5-478; effective 1/1/2000) Authorizes municipalities partially located within a county to contract with the county tax commissioner to collect city ad valorem taxes. Also removes the requirement that a former prisoner of war actually display a special P.O.W. vehicle license plate to qualify for the ad valorem tax exemption and extends the exemption to the unmarried surviving spouse.

**Explanation Required - Change of Assessment - SB 98** (O.C.G.A. §48-5-306; effective 1/1/2000) A companion bill to SB 177. Requires a simple, nontechnical explanation of the basis for a change of assessment

along with a statement of the availability of detailed records to be included on a taxpayer's notice when the increase is more than 15 percent. Also requires that a similar notice to be issued to the taxpayer when the change is 15 percent or less at the option of the local county governing authority.

**Taxpayer Bill of Rights - SB 177** (O.C.G.A. §§48-5-32, 48-5-306, 48-5-311; effective 1/1/2000) This comprehensive bill makes several significant changes. It requires levying authorities to hold public hearings before increasing taxes when property has been revalued due to inflation. The Revenue Commissioner enforces this provision. Second, requires that any change of assessment notice must include a contact name, notice of availability of relevant tax documents for the taxpayer's review, and, if the value of the property either increases or decreases by more than 15 percent, that a simple, nontechnical explanation of the basis for the change be provided. The burden of proof for any changes made to the taxpayer's valuation is placed explicitly upon the local board of tax assessors. The taxpayer may tape record any conversations with tax officials. If the appeal is resolved by the superior court, the taxpayer may recover attorney fees should the judgment result in significant reductions in the assessor's value. Finally, the bill requires that local tax commissioners' offices provide taxpayers with tax brochures describing important tax information regarding tax exemptions, preferential assessments, time-tables, and appeal procedures.

#### **SALES & USE TAX**

**Urban Transit Authority - Definition - HB 55** (O.C.G.A. §48-8-3; effective 1/1/2000) Changes the definition of an Urban Transit Authority as it relates to the sales tax exemption (5) provided in this code section. The definition now includes any transit system which provides passenger transportation services *within* or *between* standard metropolitan and urban areas. The transit system's fares and charges must still be regulated by the Georgia Public Service Commission or operated under a franchise contract with a Georgia municipality.

The bill also amends another sales tax exemption (14) concerning sales to or use by any museum of art objects or other artifacts. The amendment now allows organizations

that are tax exempt under IRC Section 501 (c)(3) to purchase such objects free of sales tax provided they are displayed in a Georgia museum.

#### **Capital Outlay Projects - HB 618** (O.C.G.A. §48-8-111; effective 7/1/99)

Further defines "capital outlay projects" which a county may fund with proceeds from its Special Purpose Local Option Sales Tax. The term now means major, permanent, or long-lived improvements such as land or structures that are chargeable to a capital asset account and distinguishable from ordinary maintenance expenses. Additionally, the term shall include, but not be limited to police cars, fire trucks, ambulances, garbage trucks, and other major equipment.

# HB 553 PROVIDES TAX RELIEF CREDIT

(Continued from page 1)

printed the tax bills, they certify to the Department of Revenue the total amount of credits given to homeowners. The Revenue Commissioner will issue a check within 60 days of receiving this certification to reimburse the county government and school system for these credits. In many instances, local governments and school systems will receive funds from the state prior to collecting tax bills.

The Revenue Commissioner has established audit procedures in case it is later determined that some individuals did not receive a credit to which they were entitled, or received a credit to which they were not entitled. These adjustments will be reconciled at the time the annual certification is made by the local tax collecting official to the Department of Revenue.

The new law and Department Rules and Regulations require the counties to show the homeowner tax relief credit on each tax bill along with the following statement: "The HTRC Credit reduction shown on your bill is the result of homeowner's tax relief enacted by the Governor and the General Assembly of the State of Georgia." To minimize the impact during the first year to counties that may have already designed their tax bills, the regulations permit this credit information to appear as an insert to be included with the tax bill when it is mailed.

Since the Governor and General Assembly elected to give the homeowner tax relief grants in 1999, just a few short months before counties were going to be preparing their tax bills, it was necessary for the Revenue Commissioner to promulgate emer-

gency regulations to establish the detailed procedures for administering the grant program. The Commissioner signed Rule 560-11-1-0.13-.57 on May 25, 1999, which will be effective for 120 days. The promulgation of the formal Rule by the Commissioner will commence on July 25, 1999 to become effective when the emergency regulations expire. The emergency regulation may be requested from the Property Tax Division, 405 Trinity-Washington Building, Atlanta, GA 30334-9009, or it may be found on the Department's website at the following address: [www2.state.ga.us/departments/dor/](http://www2.state.ga.us/departments/dor/)

## UCP WEBSITE LAUNCHED

If you are among the 800,000 owners of Unclaimed Property in the State of Georgia's database, the Department of Revenue's Property Tax Division has good news for you: it has launched an Unclaimed Property site on the Worldwide Web where anyone can initiate their own online search.

Available twenty-four hours a day, Georgia's Unclaimed Property Website address is:

[www2.state.ga.us/departments/dor/ptd](http://www2.state.ga.us/departments/dor/ptd)

"The Unclaimed Property Searchable Database represents another significant step to enhance customer service," said DOR Commissioner T. Jerry Jackson. "Under Georgia law, the Department's role is that of custodian for all unclaimed property turned over to us. Our sole interest is ensuring that all property be returned to its legal owner(s) as soon as possible."

Totaling over \$180 million, the most common types of unclaimed property remitted to the Department include money from savings or checking accounts, stocks, dividends, uncashed checks, safe deposit box contents, utility deposits, and wages. In most cases the property has gone unclaimed for five years or more. The oldest account on file dates back to 1973.

To initiate an online search, taxpayers can enter either their first and last name, or their last name only. They can optionally include a Georgia city where they believe they may have unclaimed property. If a search proves successful and a "match" is found, the website then provides instructions about how to file a claim with the Property Tax Division. While there is no expiration date for filing a claim, proof of ownership must be submitted and established before a check can be issued to the property's legal owner.

"Our Unclaimed Property Section typically receives over 20,000 telephone inquiries each year," said Larry M. Griggers, Director, Property Tax Division. "This interactive website will give potential property owners the opportunity to conduct an online search at a time that is convenient for them. It will also help us to reach our goal of reuniting this unclaimed property with its lawful owner(s)."

Taxpayers who have questions or would like more information are invited to call the DOR's Unclaimed Property Section from 8 a.m.-4:45 p.m., Monday through Friday, at (404) 656-4244.